CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Ransom
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	397,000	144,016	95.947
Library	12-1220	8	6,500	5,611	3.738
Special Highway		9	71,585		
Water Utility		9	136,817		
Sewer Utility		10	104,778		
Non-Budgeted Funds		11			
Totals		xxxxxxx	**716,680**	**149,627**	
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					1,500,990
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 94.546

Assisted by:
AdamsBrown, LLC
Kallie Cleveland
Address:
PO Drawer J
Great Bend, KS 67530
Email:
kcleveland@adamsbrowncpa.com

Attest: 9-19, 2022
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	146,330	22,235	614	1,081	222	115
Debt Service						
Library	5,367	816	23	40	8	4
TOTAL	151,697	23,051	637	1,121	230	119

County Treas Motor Vehicle Estimate 23,051
County Treas Recreational Vehicle Estimate 637
County Treas 16/20M Vehicle Estimate 1,121
County Treas Commercial Vehicle Tax Estimate 230
County Treas Watercraft Tax Estimate 119

Motor Vehicle Factor 0.15195
Recreational Vehicle Factor 0.00420
16/20M Vehicle Factor 0.00739
Commercial Vehicle Factor 0.00152
Watercraft Factor 0.00078

City of Ransom 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Special Highway	20,000	20,000	20,000	Council Approved
Water Utility	Water Reserve	5,000	5,000	5,000	K.S.A 12-825d
Sewer Utility	Sewer Depreciation	10,000	10,000	10,000	K.S.A 12-825d
General	Equipment Reserve	20,000	20,000	20,000	K.S.A 12-1,117
	Totals	**55,000**	**55,000**	**55,000**	
	Adjustments*				
	Adjusted Totals	**55,000**	**55,000**	**55,000**	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Ransom

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	278,054	2/1	2/1	10,348	51,400	8,324	53,424
Total Other					**278,054**			**10,348**	**51,400**	**8,324**	**53,424**
Total Indebtedness					**278,054**			**10,348**	**51,400**	**8,324**	**53,424**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Ransom
Ness County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$5,260	$5,611
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$816
Recreational Vehicle Tax	$0	$23
16/20M Vehicle Tax	$0	$40
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,260	$6,490
Difference in Total Taxes:	$1,230	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,427,306	$1,500,641
Did Assessed Valuation Decrease?	No	
Levy Rate	3.702	3.739
Difference in Levy Rate:	0.037	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Ransom 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	145,916	203,622	205,440
Receipts:			
Ad Valorem Tax	137,829	143,403	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,049	0	0
Motor Vehicle Tax	25,718	23,000	22,235
Recreational Vehicle Tax	631	615	614
16/20M Vehicle Tax	1,111	1,100	1,081
Commercial Vehicle Tax			222
Watercraft Tax			115
Gross Earning (Intangible) Tax	3,670	3,000	2,627
LAVTR			0
City and County Revenue Sharing			0
Mowing Assessment	1,000	1,000	1,000
Library Wage Reimbursement	916	1,000	1,000
Compensating Use Tax	3,066	2,000	3,000
Local Sales Tax	12,200	12,000	12,000
Franchise Tax	3,667	3,500	3,500
Licenses	244	200	200
Government Payments	19,839	0	0
Donations	273	0	0
Insurance Dividend	2,322	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			(50)
Miscellaneous	402		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**220,937**	**190,818**	**47,544**
Resources Available:	**366,853**	**394,440**	**252,984**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	366,853	394,440	252,984
Expenditures:			
Repairs	4,943	5,000	5,000
Supplies	3,630	5,000	5,000
Fuel	7,124	8,500	8,000
Utilties	19,821	20,000	20,000
Professional Fees	17,750	19,000	19,000
Fire Department	7,330	7,500	7,500
Library	25,106	20,000	20,000
Salaries & Wages	15,164	20,000	22,000
Other Commodities	60	10,000	15,000
Other Contractual Services	18,214	19,000	20,000
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Special Highway	20,000	20,000	20,000
Capital Outlay	0	10,000	210,500
Cash Forward (2023 column)			
Miscellaneous	4,089	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,231**	**189,000**	**397,000**
Unencumbered Cash Balance Dec 31	203,622	205,440	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	348,200	340,000	397,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	397,000
		Tax Required	144,016
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	144,016

? filler line for nul levy where we want it

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ransom

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	613	1,163	0
Receipts:			
Ad Valorem Tax	6,536	5,260	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			816
Recreational Vehicle Tax			23
16/20M Vehicle Tax			40
Commercial Vehicle Tax			8
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,536**	**5,260**	**889**
Resources Available:	**7,149**	**6,423**	**889**
Expenditures:			
Appropriations	5,986	6,423	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,986**	**6,423**	**6,500**
Unencumbered Cash Balance Dec 31	1,163	0	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,500	6,500	6,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,500
		Tax Required	5,611
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	5,611

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ransom 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,375	31,235	44,355
Receipts:			
State of Kansas Gas Tax	7,575	7,120	7,230
County Transfers Gas	0	0	0
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,575**	**27,120**	**27,230**
Resources Available:	**72,950**	**58,355**	**71,585**
Expenditures:			
Salaries & Wages	6,000	6,000	6,000
Repairs	35,715	8,000	8,000
Capital Outlay	0	0	57,585
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,715**	**14,000**	**71,585**
Unencumbered Cash Balance Dec 31	31,235	44,355	0
2021/2022/2023 Budget Authority Amount:	65,277	84,785	71,585

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,731	5,565	9,817
Receipts:			
Charges to Customers - Water	96,147	97,000	98,000
Charges to Customers - Trash	30,777	30,000	32,000
Miscellaneous	37		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,961**	**127,000**	**130,000**
Resources Available:	**129,692**	**132,565**	**139,817**
Expenditures:			
Salaries & Wages	10,000	8,000	8,000
Refuse	27,804	28,000	28,000
KDHE Loan Payment	61,748	61,748	61,748
Professional Services	6,981	7,000	7,000
Repairs	5,849	6,000	6,000
Utilties	1,947	2,000	2,000
Other Commodities	4,798	5,000	19,069
Transfer to Water Reserve	5,000	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,127**	**122,748**	**136,817**
Unencumbered Cash Balance Dec 31	5,565	9,817	3,000
2021/2022/2023 Budget Authority Amount:	136,248	133,460	136,817

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	49,875	56,778	64,778
Receipts:			
Charges to Customers	38,761	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,761**	**40,000**	**40,000**
Resources Available:	**88,636**	**96,778**	**104,778**
Expenditures:			
Salaries & Wages	15,000	15,000	15,000
Supplies	5,710	6,000	7,500
Other Contractual Services	820	1,000	15,000
Transfer to Sewer Depreciation	10,000	10,000	10,000
Capital Outlay	0	0	57,278
Cash Forward (2023 column)			
Miscellaneous	328		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,858**	**32,000**	**104,778**
Unencumbered Cash Balance Dec 31	56,778	64,778	0
2021/2022/2023 Budget Authority Amount:	85,531	55,000	104,778

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Depreciation**		**Capital Improvement**		**Equipment Reserve**				
Unencumbered Cash Balance Jan 1	55,223	Unencumbered Cash Balance Jan 1	70,496	Unencumbered Cash Balance Jan 1	55,892	Unencumbered Cash Balance Jan 1	716	Unencumbered Cash Balance Jan 1		Total 182,327
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water Utility	5,000	Transfer from Sewer Utility	10,000			Income from General Fund	20,000			
Total Receipts	5,000	Total Receipts	10000	Total Receipts	0	Total Receipts	20000	Total Receipts	0	35,000
Resources Available:	60,223	Resources Available:	80,496	Resources Available:	55,892	Resources Available:	20,716	Resources Available:	0	217,327
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	60,223	Cash Balance Dec 31	80,496	Cash Balance Dec 31	55,892	Cash Balance Dec 31	20,716	Cash Balance Dec 31	0	217,327 **
										217,327 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Ransom
will meet on September 7, 2022 at 7:00 PM at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	163,231	102.902	189,000	95.700	397,000	144,016	95.970
Library	5,986	3.980	6,423	3.702	6,500	5,611	3.739
Special Highway	41,715		14,000		71,585		
Water Utility	124,127		122,748		136,817		
Sewer Utility							
Totals	**335,059**	**106.882**	**332,171**	**99.402**	**611,902**	**149,627**	**99.709**
						Revenue Neutral Rate	***94.546***
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	280,059		277,171		556,902		
Total Tax Levied	141,869		151,697		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,327,341		1,427,306		1,500,641		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	464,902	420,861	0
Other	0	0	278,054
Lease Purchase Principal	0	46,381	0
Total	464,902	467,242	278,054

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Cindy Berry
Official Title: City Clerk

City of Ransom

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	143,966	95.936	50
Debt Service			0
Library	5,609	3.738	2
TOTAL	149,575	99.674	52

2022 July 1 Valuation: 1,500,641

Valuation Factor: 1,500.641

Neighborhood Revitalization Subj to Rebate: 526

Neighborhood Revitalization factor: 0.526

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF RANSOM, HEREBY NOTIFIES THE NESS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 99.709. The date of our hearing is September 7, 2022 at 7:00 PM and will be held at the city office in Ransom, Kansas.

WITNESS my hand and official seal on July 19, 2022.

(Seal)

Lyn Burke
Clerk or Officer of Governing Body

JUL 20 2022 14.77

Resolution No. 2022-01

A RESOLUTION OF THE CITY OF RANSOM, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Ransom was calculated as 94.546 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Ransom will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Ransom, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RANSOM:

The City of Ransom shall levy a property tax rate exceeding the Revenue Neutral Rate of 94.546 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 7th day of September (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Ransom City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-7-22
Resolution No. 2022-01

Governing Body Member	Yes	No	No Vote
Greg Lutteral	X		
Kenny Dierking	X		
Nathan McDaniel	X		
Timothy Dysinger	X		
TOTAL	4		

Certified:
Cindy Berry

Michelle Rein • 785-798-0513

First published in the Ness County News, Thursday, August 25, 2022. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Ransom
will meet on September 7, 2022 at 7:00 PM at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	163,231	102.902	189,000	95.700	397,000	144,016	95.970
Library	5,986	3.980	6,423	3.702	6,500	5,611	3.739
Special Highway	41,715		14,000		71,585		
Water Utility	124,127		122,748		136,817		
Sewer Utility							
Totals	335,059	106.882	332,171	99.402	611,902	149,627	99.709
						*Revenue Neutral Rate***	*94.546*
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	280,059		277,171		556,902		
Total Tax Levied	141,869		151,697		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,327,341		1,427,306		1,500,641		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	464,902		420,861		0		
Other	0		0		278,054		
Lease Purchase Principal	0		46,381		0		
Total	464,902		467,242		278,054		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Cindy Berry
Official Title: City Clerk